

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2008-08  
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)  
LOCAL AGENCIES  
BEGINNING IN FISCAL YEAR 2006-2007

JUNE 3, 2008

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the POBOR program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (CSM).

On April 26, 2006, CSM reviewed its original findings and adopted a Statement of Decision on reconsideration which determined that the test claim legislation established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Limitations and Exceptions**

The following activities are not reimbursable:

**IV. REIMBURSABLE ACTIVITIES**

**A. Administrative Activities (Ongoing)**

Maintaining or updating cases, setting up, reviewing, evaluating, and closing cases.  
(See page 5 of the P's and G's).

**B. Administrative Appeal**

The administrative appeal activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See page 5 of the P's and G's).

The following activities related to administrative appeals are not reimbursable:

- a. Investigating charges;
- b. Writing and reviewing charges;
- c. Imposing disciplinary or punitive action against the peace officer or chief of police;
- d. Litigating the final administrative decision.

### **C. Interrogation**

The following activities related to interrogations are not reimbursable:

1. Interrogation of reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See footnote on page 7 of the P's and G's).
2. When an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (See page 7 of the P's and G's).
3. The investigator's time to record the session and transcription costs of non-sworn peace officers.
4. Activities occurring before the assignment of the case to an administrative investigator. These activities include taking an initial complaint file, setting up the complaint file, interviewing parties, reviewing the file, and determining whether the complaint warrants an administrative investigation.
5. Investigation activities, including assigning an investigator to the case, reviewing the allegation, communicating with other departments, visiting the scene of the alleged incident, gathering evidence, identifying and contacting complainants and witnesses.
6. Preparing for the interrogation, reviewing and preparing interrogation questions, conducting the interrogation, and reviewing the responses given by the officer and/or witness during the interrogation.
7. Closing the file, including the preparation of a case summary disposition report and attending executive review or committee hearings related to the investigation.

### **D. Adverse Comment**

The following activities related to adverse comments are not reimbursable:

1. Adverse comment activities do not apply to reserve or recruit officers; coroners; railroad police officers commissioned by the Governor; or non-sworn officers including custodial officers, sheriff security officers, police security officers, and school security officers. (See footnote on page 9 of the P's and G's).
2. Investigating a complaint;
3. Interviewing a complainant;
4. Preparing a complaint investigation report.

## **Claim Preparation and Submission**

Claimants may be reimbursed for the activities described in Section IV of the P's and G's by using the reasonable reimbursement methodology or by filing an actual cost claim.

### **A. Reasonable Reimbursement Methodology**

This method allows each eligible claimant to be reimbursed at the rate of \$37.25 per full-time sworn peace officer employed by the agency and includes all direct and indirect costs of performing the activities described in Section IV, Reimbursable Activities, in the P's and G's. This rate will be adjusted annually by the Implicit Price Deflator (IPD).

### **B. Actual Cost Method**

Actual costs are those costs incurred to implement the mandated activities. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at, or near, the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. It may also include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary and benefit costs when an activity is repetitive. Time study usage is subject to the review and audit conducted by SCO.

## **Eligible Claimants**

Any city, county, or special district that employs peace officers and incurs increased costs as a result of this reimbursable state-mandated program is eligible to claim reimbursement of these costs.

## **Filing Deadlines**

### **A. Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for fiscal year 2006-2007 and beyond. Claims for the 06-07 fiscal year must be filed with SCO and be delivered or postmarked on or before **October 1, 2008**. Claims for fiscal year 2007-08 must be filed with SCO and be delivered or postmarked on or before **February 17, 2009**, before a late fee is assessed. **Claims filed more than one year after the deadline will not be accepted.**

## **B. Late Penalty**

GC Section 17568 as amended by Chapter 6, Statutes of 2008, states that if a local agency submits a reimbursement claim to SCO after the deadline as specified in GC Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed ten thousand dollars (\$10,000).

## **C. Estimated Claims**

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated reimbursement claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

## **Minimum Claim Cost**

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

## **Certification of Claim**

In accordance with the provisions of GC section 17561, an authorized officer of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

## **Audit of Costs**

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with SCO's claiming instructions and the P's & G's adopted by CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency for this mandate is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds are appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit was initiated. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by SCO as deemed necessary.

## **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be

duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to **ateng@sco.ca.gov**. Or, if you wish, you may call Angie of the Local Reimbursements Section at (916) 323-0706.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/mancost/index.shtml](http://www.sco.ca.gov/ard/local/mancost/index.shtml).

### **Address for Filing Claims**

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents.

**To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Government Code Sections 3300 through 3310, As Added and Amended by Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675

And filed December 21, 1995;

By the City of Sacramento, Claimant.

NO. CSM – 4499

**ADOPTION OF  
PARAMETERS AND  
GUIDELINES PURSUANT  
TO GOVERNMENT CODE  
SECTION 17557 AND  
TITLE 2, CALIFORNIA  
CODE OF REGULATIONS,  
SECTION 1183.12**

(Adopted on July 27, 2000)

**ADOPTED PARAMETERS AND GUIDELINES**

The Commission on State Mandates adopted the attached Parameters and Guidelines on July 27, 2000.

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PAULA HIGASHI, Executive Director

## **PARAMETERS AND GUIDELINES**

Government Code Sections 3300 through 3310

As Added and Amended by Statutes of 1976, Chapter 465;  
Statutes of 1978, Chapters 775, 1173, 1174, and 1178;  
Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and  
Statutes of 1990, Chapter 675

*Peace Officers Procedural Bill of Rights*

### **I. SUMMARY AND SOURCE OF THE MANDATE**

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBAR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts<sup>1</sup> when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file. The protections required by the test claim legislation apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause (“at-will” employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission adopted its Statement of Decision that the test claim legislation constitutes a partial reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

### **II. ELIGIBLE CLAIMANTS**

Counties, cities, a city and county, school districts and special districts that employ peace officers are eligible claimants.

### **III. PERIOD OF REIMBURSEMENT**

At the time this test claim was filed, Section 17557 of the Government Code stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. On December 21, 1995, the City of Sacramento filed the test claim for this mandate. Therefore, costs incurred for Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675 are eligible for reimbursement on or after July 1, 1994.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section

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<sup>1</sup> Government Code section 3301 states: “For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code.”

17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. REIMBURSABLE ACTIVITIES**

For each eligible claimant, all direct and indirect costs of labor, supplies and services, training and travel for the performance of the following activities; are eligible for reimbursement:

##### **A. Administrative Activities (On-going Activities)**

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities
2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate.
3. Updating the status of the POBAR cases.

##### **B. Administrative Appeal**

1. Reimbursement period of July 1, 1994 through December 31, 1998 – The administrative appeal activities listed below apply to permanent employees, at-will employees, and probationary employees.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by probationary and at-will employees whose liberty interest are not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent, probationary and at-will employees for purposes of punishment;
- Denial of promotion for permanent, probationary and at-will employees for reasons other than merit; and
- Other actions against permanent, probationary and at-will employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.



2. Reimbursement period beginning January 1, 1999 – The administrative appeal activities listed below apply to permanent employees and the Chief of Police.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by the Chief of Police whose liberty interest is not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent employees for purposes of punishment;
- Denial of promotion for permanent employees for reasons other than merit; and
- Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

#### C. Interrogations

Claimants are eligible for reimbursement for the performance of the activities listed in this section only when a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303.)

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i).)

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a).)

Included in the foregoing is the preparation and review of overtime compensation requests.

2. Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c).)

Included in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency

complaint; review by counsel; and presentation of notice or agency complaint to peace officer.

3. Tape recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g).)  
  
Included in the foregoing is the cost of tape and storage, and the cost of transcription.
4. Providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g));
  - a) The further proceeding is not a disciplinary action;
  - b) The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);
  - c) The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
  - d) The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
  - e) The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

Included in the foregoing is the cost of tape copying.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):
  - a) When the investigation does not result in disciplinary action; and
  - b) When the investigation results in:
    - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e.; the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
    - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
    - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
    - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Included in the foregoing is the review of the complaints, notes or tape recordings for issues of confidentiality by law enforcement, human relations or counsel; cost of processing, service and retention of copies.

#### D. Adverse Comment

Performing the following activities upon receipt of an adverse comment (Gov. Code, §§ 3305 and 3306):

##### School Districts

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
  - Obtaining the signature of the peace officer on the adverse comment; or
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for the following activities:
  - Providing notice of the adverse comment;
  - Providing an opportunity to review and sign the adverse comment;
  - Providing an opportunity to respond to the adverse comment within 30 days; and
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for:
  - Obtaining the signature of the peace officer on the adverse comment; or
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

##### Counties

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
  - Obtaining the signature of the peace officer on the adverse comment; or
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:

- Providing notice of the adverse comment;
  - Providing an opportunity to review and sign the adverse comment;
  - Providing an opportunity to respond to the adverse comment within 30 days; and
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
- Providing notice of the adverse comment: and
  - Obtaining the signature of the peace officer on the adverse comment; or
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

#### Cities and Special Districts

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
  - Providing an opportunity to review and sign the adverse comment;
  - Providing an opportunity to respond to the adverse comment within 30 days; and
  - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
  - Providing an opportunity to respond to the adverse comment within 30 days; and
  - Obtaining the signature of the peace officer on the adverse comment; or

- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

## **V. CLAIM PREPARATION AND SUBMISSION**

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of this document.

### **SUPPORTING DOCUMENTATION**

Claimed costs shall be supported by the following cost element information:

#### **A. Direct Costs**

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

##### **1. Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

##### **2. Materials and Supplies**

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

##### **3. Contract Services**

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

#### 4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction.

Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

#### 5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location.

Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

#### B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

### **VI. SUPPORTING DATA**

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

All claims shall identify the number of cases in process at the beginning of the fiscal year, the number of new cases added during the fiscal year, the number of cases completed or closed during the fiscal year, and the number of cases in process at the end of the fiscal year.

### **VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT**

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

## **VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

|   |   |   |  |  |   |  |
|---|---|---|--|--|---|--|
| <b>CLAIM FOR PAYMENT</b><br><b>Pursuant to Government Code Section 17561</b><br><b>PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)</b><br><b>LOCAL AGENCIES</b>  |   |   | <b>For State Controller Use Only</b><br>(19) Program Number 00187<br>(20) Date Filed<br>(21) LRS Input |  | <b>PROGRAM</b><br><div style="font-size: 2em; font-weight: bold; margin-top: 10px;">187</div> |  |
| (01) Claimant Identification Number   |   |   | <b>Reimbursement Claim Data</b>  |  |   |  |
| (02) Claimant Name  |   |   | (22) FORM-1, (03)  |  |   |  |
| Address   |   |   | (23) FORM-1, (05)(A)(g)  |  |   |  |
|   |   |   | (24) FORM-1, (05)(B)(g)  |  |   |  |
|   |   |   | (25) FORM-1, (05)(C)(g)  |  |   |  |
| <b>Type of Claim</b>  | <b>Estimated Claim</b>                  | <b>Reimbursement Claim</b>                  | (26) FORM-1, (05)(D)(g)  |  |   |  |
|   | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input type="checkbox"/> | (27) FORM-1, (07)  |  |   |  |
|   | (04) Combined <input type="checkbox"/>  | (10) Combined <input type="checkbox"/>      | (28) FORM-1, (09)  |  |   |  |
|   | (05) Amended <input type="checkbox"/>   | (11) Amended <input type="checkbox"/>       | (29) FORM-1, (10)  |  |   |  |
| <b>Fiscal Year of Cost</b>  | (06)                                    | (12)  | (30) FORM-1, (11)  |  |   |  |
| <b>Total Claimed Amount</b>   | (07)                                    | (13)  | (31)   |  |   |  |
| Less: <b>10% Late Penalty</b> (refer to claiming instructions)  |   | (14)  | (32)   |  |   |  |
| Less: <b>Prior Claim Payment Received</b>   |   | (15)  | (33)   |  |   |  |
| <b>Net Claimed Amount</b>   |   | (16)  | (34)   |  |   |  |
| <b>Due from State</b>   | (08)                                    | (17)  | (35)   |  |   |  |
| <b>Due to State</b>   |   | (18)  | (36)   |  |   |  |
| <b>(37) CERTIFICATION OF CLAIM</b><br><br><p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for the Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;">           Signature of Authorized Officer<br/><br/> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> </div> <div style="width: 45%;">           Date<br/><br/> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;">           Type or Print Name<br/>           (38) Name of Contact Person for Claim<br/><br/> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> </div> <div style="width: 45%;">           Title<br/><br/> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;">           Telephone Number<br/><br/> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> </div> <div style="width: 45%;">           E-mail Address<br/><br/> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> </div> </div> |   |   |  |  |   |  |



|                              |  |                              |
|------------------------------|--|------------------------------|
| <b>Program</b><br><b>187</b> | <b>PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)</b><br><b>LOCAL AGENCIES</b><br><b>Certification Claim Form</b><br><b>Instructions</b> | <b>FORM</b><br><b>FAM-27</b> |
|------------------------------|--|------------------------------|

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Leave blank.
- (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from Form-1, line (12). The total claimed amount must exceed \$1,000.
- (14) Actual claims for 06-07 must be filed by **October 1, 2008**, otherwise the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (05)(A)(g), means the information is located on Form-1, block (05)(A), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816**

|  |   |                        |          |                        |                   |                          |                             |       |
|--|---|------------------------|----------|------------------------|-------------------|--------------------------|-----------------------------|-------|
| <b>Program</b><br><br><b>187</b>   | <b>MANDATED COSTS</b><br><b>PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)</b><br><b>LOCAL AGENCIES</b><br><b>CLAIM SUMMARY</b> |                        |          |                        |                   |                          | <b>FORM</b><br><br><b>1</b> |       |
| (01) Claimant  |   |                        |          | (02)                   |                   | Fiscal Year<br>___ / ___ |                             |       |
| <b>Claim Statistics</b>  |   |                        |          |                        |                   |                          |                             |       |
| (03) Number of full-time sworn peace officers employed by the agency during this fiscal year |   |                        |          |                        |                   |                          |                             |       |
| <b>Flat Rate Method</b>  |   |                        |          |                        |                   |                          |                             |       |
| (04) Total Cost [Line (03) X \$39.31 for 07-08 fiscal year] [Enter total on line (09)]       |   |                        |          |                        |                   |                          |                             |       |
| <b>Actual Cost Method</b>  |   |                        |          |                        |                   |                          |                             |       |
| <b>Direct Costs</b>  |   | <b>Object Accounts</b> |          |                        |                   |                          |                             |       |
|  |   | (a)                    | (b)      | (c)                    | (d)               | (e)                      | (f)                         | (g)   |
| (05) Reimbursable Activities   |   | Salaries               | Benefits | Materials And Supplies | Contract Services | Fixed Assets             | Travel And Training         | Total |
| A. Administrative Activities   |   |                        |          |                        |                   |                          |                             |       |
| B. Administrative Appeal   |   |                        |          |                        |                   |                          |                             |       |
| C. Interrogations  |   |                        |          |                        |                   |                          |                             |       |
| D. Adverse Comment   |   |                        |          |                        |                   |                          |                             |       |
| (06) Total Direct Costs  |   |                        |          |                        |                   |                          |                             |       |
| <b>Indirect Costs</b>  |   |                        |          |                        |                   |                          |                             |       |
| (07) Indirect Cost Rate [From ICRP or 10%]   |   |                        |          |                        |                   |                          | %                           |       |
| (08) Total Indirect Costs [Refer to claiming instructions]                                   |   |                        |          |                        |                   |                          |                             |       |
| (09) Total Direct and Indirect Costs [Refer to claiming instructions]                        |   |                        |          |                        |                   |                          |                             |       |
| <b>Cost Reduction</b>  |   |                        |          |                        |                   |                          |                             |       |
| (10) Less: Offsetting Savings  |   |                        |          |                        |                   |                          |                             |       |
| (11) Less: Other Reimbursements  |   |                        |          |                        |                   |                          |                             |       |
| (12) Total Claimed Amount [Line (09) - {line (10) + line (11)}]                              |   |                        |          |                        |                   |                          |                             |       |

|                                  |   |                             |
|----------------------------------|---|-----------------------------|
| <b>Program</b><br><br><b>187</b> | <b>MANDATED COSTS</b><br><br><b>PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)</b><br><br><b>LOCAL AGENCIES</b><br><br><b>CLAIM SUMMARY</b> | <b>FORM</b><br><br><b>1</b> |
|----------------------------------|---|-----------------------------|

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of full-time sworn peace officers who were employed by the agency during the fiscal year of claim.
- (04) Total Cost. Multiply the number of peace officers from line (03) by the flat rate for the total cost, and enter the result on line (09).
- (05) Reimbursable Activities. For each reimbursable activity, enter the total from form 2, line (05), columns (d) through (i) to form 1, block (04), columns (a) through (f) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a) through (g).
- (07) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (08) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (06)(a), by the Indirect Cost Rate, line (07). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (06)(a), and Total Benefits, line (06)(b), by the Indirect Cost Rate, line (07). If more than one department is reporting costs, each must have its own ICRP for the program.
- (09) Total Direct and Indirect Costs. **Flat Rate Method:** Enter the total from line (04).  
  
**Actual Cost Method:** Enter the sum of Total Direct Costs, line (06)(g), and Total Indirect Costs, line (08).
- (10) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. Line (09) less the sum of line (10) plus line (11). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

|   |  |  |
|---|--|--|
| <b>Program</b><br><br><span style="font-size: 2em; font-weight: bold;">187</span> | <b>MANDATED COSTS</b><br><b>PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)</b><br><b>LOCAL AGENCIES</b><br><b>ACTIVITY COST DETAIL</b> | <b>FORM</b><br><br><span style="font-size: 3em; font-weight: bold;">2</span> |
|---|--|--|

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ Administrative Activities☐ Interrogations☐ Administrative Appeal☐ Adverse Comment

(04) Description of Expenses

**Object Accounts**

| (a)<br>Employee Names, Job<br>Classifications, Functions Performed<br>and Description of Expenses  | (b)<br>Hourly<br>Rate or<br>Unit Cost | (c)<br>Hours<br>Worked or<br>Quantity | (d)<br>Salaries | (e)<br>Benefits | (f)<br>Materials<br>And<br>Supplies | (g)<br>Contract<br>Services | (h)<br>Fixed<br>Assets | (i)<br>Travel<br>And<br>Training |
|--|---------------------------------------|---------------------------------------|-----------------|-----------------|-------------------------------------|-----------------------------|------------------------|----------------------------------|
|  |                                       |                                       |                 |                 |                                     |                             |                        |                                  |
| (05) Total      Subtotal      Page: ____ of ____<br><div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div> |                                       |                                       |                 |                 |                                     |                             |                        |                                  |

|                                  |   |                             |
|----------------------------------|---|-----------------------------|
| <b>Program</b><br><br><b>187</b> | <b>PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (POBOR)</b> | <b>FORM</b><br><br><b>2</b> |
|                                  | <b>LOCAL AGENCIES</b>                                   |                             |
|                                  | <b>ACTIVITY COST DETAIL</b>                             |                             |
|                                  | <b>Instructions</b>                                     |                             |

**For Actual Cost Method Use Only.**

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 shall be prepared for each activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to SCO on request.

| Object/<br>Sub object<br>Accounts     | Columns   |   |   |   |   |  |  |                           |  | Submit<br>supporting<br>documents<br>with the<br>claim |
|---------------------------------------|---|---|---|---|---|--|--|---------------------------|--|--|
|                                       | (a)   | (b)   | (c)   | (d)   | (e)                                     | (f)                                      | (g)  | (h)                       | (i)  |  |
| <b>Salaries</b>                       | Employee<br>Name &<br>Title                                       | Hourly<br>Rate                                  | Hours<br>Worked                                     | Salaries=<br>Hourly Rate<br>x Hours<br>Worked |   |  |  |                           |  |  |
| <b>Benefits</b>                       | Activities<br>Performed   | Benefit<br>Rate                                 |   |   | Benefits+<br>Benefit Rate<br>X Salaries |  |  |                           |  |  |
| <b>Materials<br/>and<br/>Supplies</b> | Description of<br>Supplies Used                                   | Unit<br>Cost                                    | Quantity<br>Used                                    |   |   | Cost=<br>Unit Cost<br>X Quantity<br>Used |  |                           |  |  |
| <b>Contract<br/>Services</b>          | Name of<br>Contractor<br><br>Specific Tasks<br>Performed          | Hourly<br>Rate                                  | Hours<br>Worked<br>Inclusive<br>Dates of<br>Service |   |   |  | Cost=Hourly<br>Rate x Hours<br>Worked or<br>Total Contract<br>Cost |                           |  | Copy of<br>Contract<br>and<br>Invoices                 |
| <b>Fixed<br/>Assets</b>               | Description of<br>Equipment<br>Purchased                          | Unit<br>Cost                                    | Usage   |   |   |  |  | Cost=Unit Cost<br>x Usage |  |  |
| <b>Travel and<br/>Training</b>        | Purpose of Trip<br>Name and Title<br>Departure and<br>Return Date | Per Diem<br>Rate<br>Mileage Rate<br>Travel Cost | Days<br>Miles<br>Travel<br>Mode                     |   |   |  |  |                           | Total<br>Travel=Rate<br>x Days or<br>Miles |  |
|                                       | Employee<br>Name and Title<br>Name of Class                       |   | Dates<br>Attended                                   |   |   |  |  |                           | Registration<br>Fee                        |  |

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form 1, block (04), columns (a) through (f) in the appropriate row.